

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT OF PLAINTIFF
SKATTEFORVALTNINGEN'S MOTION *IN LIMINE* TO PRECLUDE DEFENDANTS'
ASSERTION OF AN ADVICE-OF-COUNSEL DEFENSE**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen ("SKAT") in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Motion *In Limine* to Preclude Defendants' Assertion of an Advice-of-Counsel Defense.

3. Attached hereto as Exhibit 1 is a true and correct copy of the Bates-stamped document JHVM_0009136, produced by the van Merkensteijn Defendants in this litigation.

4. Attached hereto as Exhibit 2 is a true and correct copy of excerpts from the transcript of Sanjay Shah's May 22, 2024 testimony in the English proceeding *Skatteforvaltningen v. Solo Capital Partners LLP*.

5. Attached hereto as Exhibit 3 is a true and correct copy of excerpts from the transcript of the deposition of Michael Ben-Jacob, dated October 11, 2021 (Vol. 1).

6. Attached hereto as Exhibit 4 is a true and correct copy of excerpts from the transcript of the deposition of John van Merkensteijn, dated April 20, 2021 (Vol. 2).

7. Attached hereto as Exhibit 5 is a true and correct copy of excerpts from the transcript of the deposition of Robert Klugman, dated January 28, 2021.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
August 15, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein